



STE. GENEVIEVE COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1998

**From The Office Of State Auditor
Claire McCaskill**

Report No. 99-110
November 16, 1999

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

November 1999

IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Ste. Genevieve, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

This audit of Ste. Genevieve County was a financial and compliance audit of various county operating funds.

The audit includes other matters upon which the county should consider and take appropriate corrective action.

YELLOW SHEET

STE. GENEVIEVE COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS**

To the County Commission
and
Officeholders of Ste. Genevieve County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Ste. Genevieve County, Missouri, as of and for the years ended December 31, 1998 and 1997, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

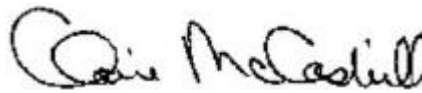
The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Ste. Genevieve County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Ste. Genevieve County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Ste. Genevieve County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 1998 and 1997, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

Ste. Genevieve County, Missouri, has not presented the disclosures required by Governmental Accounting Standards Board (GASB) Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*,

as amended by GASB Technical Bulletin 99-1, that the GASB has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the county is or will become year 2000-compliant, that the county's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the county does business are or will become year 2000-compliant.

In accordance with *Government Auditing Standards*, we also have issued our report dated July 22, 1999, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

A handwritten signature in black ink, appearing to read "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

July 22, 1999 (fieldwork completion date)



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
and
Officeholders of Ste. Genevieve County, Missouri

We have audited the special-purpose financial statements of various funds of Ste. Genevieve County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated July 22, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

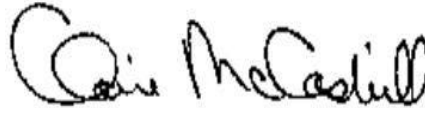
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Ste. Genevieve County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to the management of the county in the accompanying Letter on Other Matters.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Ste. Genevieve County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of

performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Ste. Genevieve County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

July 22, 1999 (fieldwork completion date)

Financial Statements

Exhibit A-1

STE GENEVIEVE COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 767,924	3,073,261	3,056,766	784,419
Special Road and Bridge	1,249,778	1,084,155	1,074,716	1,259,217
Assessment	52,786	195,550	183,018	65,318
Law Enforcement Training	1,137	9,372	1,240	9,269
Prosecuting Attorney Training	1,528	1,437	832	2,133
Prosecuting Attorney Delinquent Tax	2,674	960	1,384	2,250
Recorder's User Fees	20,933	11,278	4,500	27,711
Victims of Domestic Violence	1,072	2,310	2,121	1,261
Law Enforcement Probation	36,259	25,813	23,700	38,372
Prosecuting Attorney Bad Check	11,716	6,681	3,679	14,718
Criminal Activity Forfeiture Act	3,499	134	1,013	2,620
9-1-1	186,885	370,678	426,777	130,786
Capital Improvement Sales Tax	1,351,244	296,390	144,614	1,503,020
Health Center	250,757	398,249	317,628	331,378
Community Mental Health	260,840	223,253	215,706	268,387
Senate Bill 40	26,211	144,169	149,420	20,960
Senior Citizens Service	65,919	75,049	95,887	45,081
Law Library	2,868	3,480	2,940	3,408
Sheriff's Fees	8,295	16,556	5,131	19,720
Community Center Construction	0	2,058,165	1,456,679	601,486
Local Law Enforcement Block Grant	13,703	2,013	15,716	0
Circuit Clerk Interest	3,976	1,702	3,600	2,078
Associate Circuit Division Interest	2,893	636	389	3,140
Community Center Operation	0	2,000	453	1,547
Total	\$ 4,322,897	8,003,291	7,187,909	5,138,279

The accompanying Notes to the Financial Statements are an integral part of this statement.

STE GENEVIEVE COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 1997

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 555,996	2,939,321	2,727,393	767,924
Special Road and Bridge	1,062,335	972,385	784,942	1,249,778
Assessment	37,190	175,968	160,372	52,786
Law Enforcement Training	3,360	3,984	6,207	1,137
Prosecuting Attorney Training	1,214	1,774	1,460	1,528
Prosecuting Attorney Delinquent Tax	1,389	1,982	697	2,674
Recorder's User Fees	12,965	10,286	2,318	20,933
Victims of Domestic Violence	1,413	2,284	2,625	1,072
Law Enforcement Probation	50,472	23,135	37,348	36,259
Prosecuting Attorney Bad Check	6,305	8,166	2,755	11,716
Criminal Activity Forfeiture Act	1,485	2,308	294	3,499
9-1-1	173,844	354,136	341,095	186,885
Capital Improvement Sales Tax	867,131	625,866	141,753	1,351,244
Health Center	187,496	356,805	293,544	250,757
Community Mental Health	426,441	210,481	376,082	260,840
Senate Bill 40	45,629	132,047	151,465	26,211
Senior Citizens Service	73,619	83,064	90,764	65,919
Law Library	1,594	3,957	2,683	2,868
Sheriff's Fees	0	8,295	0	8,295
Local Law Enforcement Block Grant	0	13,703	0	13,703
Circuit Clerk Interest	3,457	984	465	3,976
Associate Circuit Division Interest	1,590	1,728	425	2,893
Total	\$ 3,514,925	5,932,659	5,124,687	4,322,897

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

STE GENEVIEVE COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 GENERAL REVENUE FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 316,000	368,589	52,589	307,125	302,231	-4,894
Sales taxes	580,000	614,195	34,195	580,000	571,995	-8,005
Intergovernmental	1,217,836	1,458,574	240,738	1,214,320	1,590,013	375,693
Charges for services	283,165	289,374	6,209	269,016	277,576	8,560
Interest	48,000	60,363	12,363	45,000	48,113	3,113
Other	109,519	174,389	64,870	113,785	126,531	12,746
Transfers in	112,475	107,777	-4,698	25,000	22,862	-2,138
Total Receipts	2,666,995	3,073,261	#VALUE!	2,554,246	2,939,321	#VALUE!
DISBURSEMENTS						
County Commission	89,172	87,246	1,926	78,557	75,507	3,050
County Clerk	96,401	93,304	3,097	97,781	97,708	73
Elections	30,000	31,404	-1,404	7,000	6,745	255
Buildings and grounds	75,257	67,146	8,111	78,130	66,647	11,483
County Treasurer	40,897	39,423	1,474	37,827	36,103	1,724
County Collector	89,741	86,864	2,877	89,552	69,776	19,776
Ex Officio Recorder of Deeds	94,291	82,822	11,469	100,193	74,363	25,830
Circuit Clerk	12,508	6,512	5,996	11,834	6,996	4,838
Associate Circuit Court	9,110	6,726	2,384	8,350	7,776	574
Associate Circuit (Probate)	882	0	882	882	881	1
Court administration	15,419	5,139	10,280	15,419	7,474	7,945
Public Administrator	16,933	16,698	235	10,889	10,376	513
Sheriff	584,166	539,465	44,701	433,590	476,372	-42,782
Jail	1,392,514	1,341,786	50,728	1,339,126	1,268,785	70,341
Prosecuting Attorney	87,369	85,849	1,520	83,063	80,693	2,370
Juvenile Officer	104,148	102,006	2,142	90,986	93,168	-2,182
County Coroner	26,097	23,040	3,057	20,272	22,256	-1,984
Dispatch	114,330	102,793	11,537	103,257	96,595	6,662
Other	345,559	280,515	65,044	217,331	215,625	1,706
Transfers out	0	1,519	-1,519	0	0	0
Emergency Fund	88,900	56,509	32,391	76,627	13,547	63,080
Total Disbursements	3,313,694	3,056,766	256,928	2,900,666	2,727,393	173,273
RECEIPTS OVER (UNDER) DISBURSEMENTS	-646,699	16,495	#VALUE!	-346,420	211,928	#VALUE!
CASH, JANUARY 1	767,924	767,924	0	555,996	555,996	0
CASH, DECEMBER 31	\$ 121,225	784,419	#VALUE!	209,576	767,924	#VALUE!

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

STE GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 270,600	290,579	19,979	243,400	263,586	20,186
Intergovernmental	631,933	643,139	11,206	531,000	618,986	87,986
Interest	60,000	82,043	22,043	55,000	64,659	9,659
Other	20,000	68,394	48,394	36,600	25,154	-11,446
Total Receipts	982,533	1,084,155	101,622	866,000	972,385	106,385
DISBURSEMENTS						
Salaries	264,471	243,195	21,276	214,760	214,760	0
Employee fringe benefits	43,663	39,780	3,883	37,150	34,932	2,218
Supplies	369,500	264,369	105,131	212,000	283,136	-71,136
Insurance	25,000	11,497	13,503	40,000	21,746	18,254
Equipment repairs	40,000	33,728	6,272	40,000	16,396	23,604
Rentals	2,000	0	2,000	0	2,322	-2,322
Equipment purchases	375,000	175,772	199,228	280,000	104,720	175,280
Construction, repair, and maintenance	370,000	217,517	152,483	320,000	21,560	298,440
Other	120,150	57,556	62,594	128,000	62,508	65,492
Transfers out	48,274	31,302	16,972	38,112	22,862	15,250
Total Disbursements	1,658,058	1,074,716	583,342	1,310,022	784,942	525,080
RECEIPTS OVER (UNDER) DISBURSEMENTS	-675,525	9,439	684,964	-444,022	187,443	631,465
CASH, JANUARY 1	1,249,778	1,249,778	0	1,062,335	1,062,335	0
CASH, DECEMBER 31	\$ 574,253	1,259,217	684,964	618,313	1,249,778	631,465

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

STE GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ASSESSMENT FUND

		Year Ended December 31,					
		1998			1997		
				Variance Favorable			Variance Favorable
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Intergovernmental	\$	187,556	185,959	-1,597	172,522	166,922	-5,600
Interest		3,800	5,064	1,264	2,400	3,830	1,430
Other		3,500	4,527	1,027	3,000	5,216	2,216
Total Receipts		194,856	195,550	694	177,922	175,968	-1,954
DISBURSEMENTS							
Assessor		198,111	183,018	15,093	179,844	160,372	19,472
Total Disbursements		198,111	183,018	15,093	179,844	160,372	19,472
RECEIPTS OVER (UNDER) DISBURSEMENTS		-3,255	12,532	15,787	-1,922	15,596	17,518
CASH, JANUARY 1		52,786	52,786	0	37,190	37,190	0
CASH, DECEMBER 31	\$	49,531	65,318	15,787	35,268	52,786	17,518

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

STE GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT TRAINING FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 3,800	5,382	1,582	3,200	3,812	612
Intergovernmental	0	3,765	3,765	0	44	44
Interest	100	214	114	200	128	-72
Other	0	11	11	0	0	0
Total Receipts	3,900	9,372	5,472	3,400	3,984	584
DISBURSEMENTS						
Sheriff	5,037	1,240	3,797	6,700	6,207	493
Total Disbursements	5,037	1,240	3,797	6,700	6,207	493
RECEIPTS OVER (UNDER) DISBURSEMENTS	-1,137	8,132	9,269	-3,300	-2,223	1,077
CASH, JANUARY 1	1,137	1,137	0	3,360	3,360	0
CASH, DECEMBER 31	\$ 0	9,269	9,269	60	1,137	1,077

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit F

STE GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY TRAINING FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Charges for services	\$	1,646	1,346	-300	2,000	1,612	-388
Interest		0	91	91	65	95	30
Other		0	0	0	0	67	67
Total Receipts		1,646	1,437	-209	2,065	1,774	-291
DISBURSEMENTS							
Prosecuting Attorney		2,250	832	1,418	2,250	1,460	790
Total Disbursements		2,250	832	1,418	2,250	1,460	790
RECEIPTS OVER (UNDER) DISBURSEMENTS		-604	605	1,209	-185	314	499
CASH, JANUARY 1		1,528	1,528	0	1,214	1,214	0
CASH, DECEMBER 31	\$	924	2,133	1,209	1,029	1,528	499

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit G

STE GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY DELINQUENT TAX FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 1,500	847	-653	1,000	1,776	776
Interest	200	113	-87	125	206	81
Total Receipts	1,700	960	-740	1,125	1,982	857
DISBURSEMENTS						
Office expenditures	2,500	1,384	1,116	500	504	-4
Mileage and training	500	0	500	200	193	7
Other	1,200	0	1,200	100	0	100
Total Disbursements	4,200	1,384	2,816	800	697	103
RECEIPTS OVER (UNDER) DISBURSEMENTS	-2,500	-424	2,076	325	1,285	960
CASH, JANUARY 1	2,674	2,674	0	1,389	1,389	0
CASH, DECEMBER 31	\$ 174	2,250	2,076	1,714	2,674	960

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit H

STE GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
RECORDER'S USER FEE FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 10,000	10,098	98	9,100	8,758	-342
Interest	0	1,180	1,180	0	869	869
Other	0	0	0	0	659	659
Total Receipts	10,000	11,278	1,278	9,100	10,286	1,186
DISBURSEMENTS						
Equipment	20,000	4,500	15,500	20,000	2,318	17,682
Total Disbursements	20,000	4,500	15,500	20,000	2,318	17,682
RECEIPTS OVER (UNDER) DISBURSEMENTS	-10,000	6,778	16,778	-10,900	7,968	18,868
CASH, JANUARY 1	20,933	20,933	0	12,965	12,965	0
CASH, DECEMBER 31	\$ 10,933	27,711	16,778	2,065	20,933	18,868

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit I

STE GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
VICTIMS OF DOMESTIC VIOLENCE FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Charges for services	\$	2,300	2,265	-35	2,500	2,135	-365
Interest		130	45	-85	100	149	49
Total Receipts		2,430	2,310	-120	2,600	2,284	-316
DISBURSEMENTS							
Health and welfare		3,501	2,121	1,380	2,600	2,625	-25
Total Disbursements		3,501	2,121	1,380	2,600	2,625	-25
RECEIPTS OVER (UNDER) DISBURSEMENTS		-1,071	189	1,260	0	-341	-341
CASH, January 1		1,072	1,072	0	1,413	1,413	0
CASH, December 31	\$	1	1,261	1,260	1,413	1,072	-341

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit J

STE GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT PROBATION FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 24,000	23,478	-522	10,000	20,168	10,168
Interest	4,000	2,335	-1,665	3,000	2,672	-328
Other	300	0	-300	0	295	295
Total Receipts	28,300	25,813	-2,487	13,000	23,135	10,135
DISBURSEMENTS						
Salaries	2,153	2,155	-2	2,153	570	1,583
Office expenditures	13,900	8,921	4,979	10,000	11,425	-1,425
Equipment	9,850	7,718	2,132	11,500	8,943	2,557
Mileage and training	23,000	4,329	18,671	13,500	2,702	10,798
Other	15,100	577	14,523	15,000	13,708	1,292
Total Disbursements	64,003	23,700	40,303	52,153	37,348	14,805
RECEIPTS OVER (UNDER) DISBURSEMENTS	-35,703	2,113	37,816	-39,153	-14,213	24,940
CASH, January 1	36,259	36,259	0	50,472	50,472	0
CASH, December 31	\$ 556	38,372	37,816	11,319	36,259	24,940

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit K

STE GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY BAD CHECK FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Charges for services	\$	7,500	6,022	-1,478	5,000	7,743	2,743
Interest		400	659	259	250	423	173
Total Receipts		7,900	6,681	-1,219	5,250	8,166	2,916
DISBURSEMENTS							
Salaries		500	0	500	120	0	120
Office expenditures		6,200	3,610	2,590	2,400	2,755	-355
Mileage and training		500	69	431	250	0	250
Total Disbursements		7,200	3,679	3,521	2,770	2,755	15
RECEIPTS OVER (UNDER) DISBURSEMENTS		700	3,002	2,302	2,480	5,411	2,931
CASH, JANUARY 1		11,716	11,716	0	6,305	6,305	0
CASH, DECEMBER 31	\$	12,416	14,718	2,302	8,785	11,716	2,931

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit L

STE GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CRIMINAL ACTIVITY FORFEITURE ACT FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Intergovernmental	\$	0	0	0	0	2,235	2,235
Interest		100	134	34	0	73	73
Total Receipts		100	134	34	0	2,308	2,308
DISBURSEMENTS							
Equipment		1,299	13	1,286	0	294	-294
Mileage and training		0	0	0	300	0	300
Other		2,300	1,000	1,300	685	0	685
Total Disbursements		3,599	1,013	2,586	985	294	691
RECEIPTS OVER (UNDER) DISBURSEMENTS		-3,499	-879	2,620	-985	2,014	2,999
CASH, JANUARY 1		3,499	3,499	0	1,485	1,485	0
CASH, DECEMBER 31	\$	0	2,620	2,620	500	3,499	2,999

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit M

STE GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
9-1-1 FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 252,119	231,741	-20,378	202,600	223,951	21,351
9-1-1 phone tax	122,000	127,644	5,644	120,500	122,859	2,359
Interest	7,000	11,293	4,293	8,000	7,326	-674
Total Receipts	381,119	370,678	-10,441	331,100	354,136	23,036
DISBURSEMENTS						
Salaries	245,640	227,918	17,722	236,449	224,714	11,735
Office expenditures	12,663	18,345	-5,682	16,202	8,725	7,477
Equipment	41,750	41,196	554	72,012	85,995	-13,983
Mileage and training	2,500	936	1,564	9,000	1,952	7,048
Other	5,683	29,614	-23,931	10,438	19,709	-9,271
Transfer out	120,975	108,768	12,207	0	0	0
Total Disbursements	429,211	426,777	2,434	344,101	341,095	3,006
RECEIPTS OVER (UNDER) DISBURSEMENTS	-48,092	-56,099	-8,007	-13,001	13,041	26,042
CASH, JANUARY 1	186,885	186,885	0	173,844	173,844	0
CASH, DECEMBER 31	\$ 138,793	130,786	-8,007	160,843	186,885	26,042

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit N

STE GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CAPITAL IMPROVEMENT SALES TAX FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales taxes	\$ 80,000	107,593	27,593	580,000	571,968	-8,032
Interest	50,000	80,029	30,029	40,000	53,349	13,349
Other	0	0	0	0	549	549
Transfers in	0	108,768	108,768	0	0	0
Total Receipts	130,000	296,390	166,390	620,000	625,866	5,866
DISBURSEMENTS						
Salaries	10,805	10,805	0	10,027	10,027	0
Supplies	15,000	11,961	3,039	20,000	12,254	7,746
Equipment	8,100	5,684	2,416	17,630	0	17,630
Payback of local use tax	108,768	108,768	0	0	0	0
Construction	0	0	0	95,000	101,400	-6,400
Other	7,500	7,396	104	53,500	18,072	35,428
Total Disbursements	150,173	144,614	5,559	196,157	141,753	54,404
RECEIPTS OVER (UNDER) DISBURSEMENTS	-20,173	151,776	171,949	423,843	484,113	60,270
CASH, JANUARY 1	1,351,244	1,351,244	0	867,131	867,131	0
CASH, DECEMBER 31	\$ 1,331,071	1,503,020	171,949	1,290,974	1,351,244	60,270

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit O

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
HEALTH CENTER FUND

Year Ended December 31,						
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 200,657	203,387	2,730	185,945	184,533	-1,412
Intergovernmental	140,546	145,442	4,896	133,877	137,135	3,258
Charges for services	18,960	19,276	316	11,500	11,234	-266
Interest	18,500	18,393	-107	12,000	12,605	605
Other	4,620	4,817	197	4,000	4,383	383
Transfer in	6,934	6,934	0	6,915	6,915	0
Total Receipts	390,217	398,249	8,032	354,237	356,805	2,568
DISBURSEMENTS						
Salaries	237,772	233,694	4,078	215,130	210,273	4,857
Office expenditures	48,868	52,175	-3,307	50,744	50,201	543
Equipment	8,600	6,629	1,971	8,600	5,736	2,864
Mileage and training	7,930	7,508	422	4,069	3,583	486
Other	19,996	17,622	2,374	25,072	23,751	1,321
Total Disbursements	323,166	317,628	5,538	303,615	293,544	10,071
RECEIPTS OVER (UNDER) DISBURSEMENTS	67,051	80,621	13,570	50,622	63,261	12,639
CASH, January 1	250,757	250,757	0	187,496	187,496	0
CASH, December 31	\$ 317,808	331,378	13,570	238,118	250,757	12,639

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit P

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
COMMUNITY MENTAL HEALTH FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 197,000	202,579	5,579	186,950	183,661	-3,289
Interest	20,000	16,394	-3,606	21,000	25,934	4,934
Other	1,000	4,280	3,280	2,000	886	-1,114
Total Receipts	218,000	223,253	5,253	209,950	210,481	531
DISBURSEMENTS						
Contract services	95,000	80,000	15,000	95,000	80,000	15,000
Office expenditures	7,500	2,711	4,789	3,000	964	2,036
Equipment	5,000	10,241	-5,241	3,000	910	2,090
Building purchase and renovation	110,000	98,460	11,540	327,099	266,251	60,848
Other	21,600	24,294	-2,694	26,050	27,957	-1,907
Total Disbursements	239,100	215,706	23,394	454,149	376,082	78,067
RECEIPTS OVER (UNDER) DISBURSEMENTS	-21,100	7,547	28,647	-244,199	-165,601	78,598
CASH, JANUARY 1	260,840	260,840	0	426,441	426,441	0
CASH, DECEMBER 31	\$ 239,740	268,387	28,647	182,242	260,840	78,598

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit Q

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SENATE BILL 40 FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Property taxes	\$	140,314	143,270	2,956	120,000	130,064	10,064
Interest		2,368	899	-1,469	2,000	1,983	-17
Total Receipts		142,682	144,169	1,487	122,000	132,047	10,047
DISBURSEMENTS							
Contract services		150,060	147,342	2,718	151,165	149,765	1,400
Other		18,833	2,078	16,755	2,600	1,700	900
Total Disbursements		168,893	149,420	19,473	153,765	151,465	2,300
RECEIPTS OVER (UNDER) DISBURSEMENTS		-26,211	-5,251	20,960	-31,765	-19,418	12,347
CASH, JANUARY 1		26,211	26,211	0	45,629	45,629	0
CASH, DECEMBER 31	\$	0	20,960	20,960	13,864	26,211	12,347

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit R

STE. GENEVIEVE COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SENIOR CITIZENS SERVICE FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Property taxes	\$	56,207	63,890	7,683	67,594	71,248	3,654
Intergovernmental		8,250	7,182	-1,068	8,056	7,799	-257
Interest		3,500	3,977	477	4,046	4,017	-29
Total Receipts		67,957	75,049	7,092	79,696	83,064	3,368
DISBURSEMENTS							
Office expenditures		150	58	92	86	22	64
Contract services		90,006	88,896	1,110	83,827	83,827	0
Other		10,000	0	10,000	5,000	0	5,000
Transfers out		6,933	6,933	0	6,915	6,915	0
Total Disbursements		107,089	95,887	11,202	95,828	90,764	5,064
RECEIPTS OVER (UNDER) DISBURSEMENTS		-39,132	-20,838	18,294	-16,132	-7,700	8,432
CASH, January 1		65,919	65,919	0	73,619	73,619	0
CASH, December 31	\$	26,787	45,081	18,294	57,487	65,919	8,432

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit S

STE GENEVIEVE COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW LIBRARY FUND

Year Ended December 31,			
1998			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Charges for services	\$ 3,500	3,480	-20
Total Receipts	3,500	3,480	-20
DISBURSEMENTS			
Office expenditures	2,820	2,940	-120
Total Disbursements	2,820	2,940	-120
RECEIPTS OVER (UNDER) DISBURSEMENTS	680	540	-140
CASH, JANUARY 1	2,868	2,868	0
CASH, DECEMBER 31	\$ 3,548	3,408	-140

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit T

STE GENEVIEVE COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SHERIFF'S FEES FUND

Year Ended December 31,			
1998			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Charges for services	\$ 16,000	15,854	-146
Interest	170	702	532
Total Receipts	16,170	16,556	386
DISBURSEMENTS			
Office expenditures	6,500	1,081	5,419
Equipment	7,600	4,050	3,550
Other	10,000	0	10,000
Total Disbursements	24,100	5,131	18,969
RECEIPTS OVER (UNDER) DISBURSEMENTS	-7,930	11,425	19,355
CASH, JANUARY 1	8,295	8,295	0
CASH, DECEMBER 31	\$ 365	19,720	19,355

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit U

STE GENEVIEVE COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 COMMUNITY CENTER CONSTRUCTION FUND

Year Ended December 31,			
1998			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Sales taxes	\$ 500,000	506,956	6,956
Bond proceeds	7,365,000	1,444,953	-5,920,047
Interest	209,338	9,297	-200,041
Other	0	96,959	96,959
Total Receipts	8,074,338	2,058,165	-6,016,173
DISBURSEMENTS			
Bond expenses	783,896	251,704	532,192
Construction costs	5,931,667	1,116,774	4,814,893
Contingencies	239,900	0	239,900
Bond debt service	437,062	0	437,062
Other	0	11,726	-11,726
Transfers out	76,475	76,475	0
Total Disbursements	7,469,000	1,456,679	6,012,321
RECEIPTS OVER (UNDER) DISBURSEMENTS	605,338	601,486	-3,852
CASH, JANUARY 1	0	0	0
CASH, DECEMBER 31	\$ 605,338	601,486	-3,852

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

STE. GENEVIEVE COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Ste. Genevieve County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Health Center Board, Community Mental Health Board, Senate Bill 40 Board, Senior Citizens Service Board, or the Community Center Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1998, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Law Library Fund	1997
Community Center Operation Fund	1998
Local Law Enforcement Block Grant Fund	1998 and 1997
Circuit Clerk Interest Fund	1998 and 1997
Associate Circuit Division Interest Fund	1998 and 1997

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Law Library Fund	1998
Victims of Domestic Violence	1997

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements for the years ended December 31, 1998 and 1997, did not include the Health Center Fund, Senate Bill 40 Fund, Local Law Enforcement Block Grant Fund, Circuit Clerk Interest Fund, and Associate Circuit Division Interest Fund. The Law Library Fund and Community Center Operation Fund were not included in the county's published financial statements for the year ended December 31, 1998.

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1998, effective August 28, 1997, requires political subdivisions with existing authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's deposits at December 31, 1998 and 1997, were entirely covered by federal depository insurance or by collateral securities held by the county's custodial bank in the county's name.

Schedule

STE. GENEVIEVE COUNTY, MISSOURI
SCHEDULE OF FINDINGS
YEARS ENDED DECEMBER 31, 1998 AND 1997

This schedule includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Follow-Up on Prior Audit Findings

STE. GENEVIEVE COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS

Our prior audit report issued for the two years ended December 31, 1996 included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

SECTION ON OTHER MATTERS

STE. GENEVIEVE COUNTY, MISSOURI
LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Ste. Genevieve County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated July 22, 1999.

We did not review the operations of elected officials with funds other than those presented in the special-purpose financial statements. The operations of such officials will be reviewed and reported on during the state auditor's next scheduled audit of the county.

This Letter on Other Matters presents matters other than the findings, if any, reported in the accompanying Schedule of Findings. These matters resulted from our audit of the special-purpose financial statements of Ste. Genevieve County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*. Nevertheless, the county should consider these matters and take appropriate corrective action.

1. County Budgetary Procedures and Financial Statements

Formal budgets were not prepared for some county funds for the years ended December 31, 1998 and 1997. Warrants issued were in excess of budgeted amounts by small amounts for the Law Library Fund for 1998 and the Victims of Domestic Violence Fund for 1997. The approved budget documents did not reasonably project the anticipated financial activity of the Special Road and Bridge Fund for the two years ended December 31, 1998. Several funds were not included in the county's published financial statement.

2. County Community Center Board

The Community Center Board Treasurer maintains a bank account which is held outside the county treasury. It appears the Community Center bank account should be held by the County Treasurer.

3. Mental Health Board

The Mental Health Board authorized expenditures totaling approximately \$600 for Christmas gifts for employees and doctors who provide mental health services. The Mental Health Board should review these expenditures and ensure that public funds are spent only on items which are necessary and beneficial to county residents.

This Letter on Other Matters is intended for the information of the management of Ste. Genevieve County, Missouri, and other applicable government officials. However, this letter is a matter of public record and its distribution is not limited.